

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

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FEBRUARY 25, 2003

FROM: DONALD E. WILLIAMSON
ASSESSOR

SUBJECT: REASSESSMENT OF DAMAGED PROPERTY

RECOMMENDATION: Read title only of proposed Ordinance relating to the reassessment of damaged property; waive reading of entire text and continue to Tuesday, March 4, 2003 for adoption.

BACKGROUND INFORMATION: Revenue and Taxation Code (RTC) section 170 permits a temporary reduction in the taxable value of parcels damaged by misfortune or calamity if the Board of Supervisors adopts an ordinance to implement the statute. In 1974, the Board approved such an ordinance (Ordinance No. 1940), and the Board subsequently approved modifications thereto in Ordinance Nos. 2117, 2658, and 3752. The provisions are set forth in County Code sections 14.051 through 14.056. Recent amendments to RTC section 170 necessitate conforming changes to the County Code. The changes made by the proposed Ordinance are:

- a. Increase minimum damaged value threshold from \$5,000 to \$10,000.
- b. Increase filing period for claim (application) from 60 days to 12 months.
- c. Increase filing period for appeals from 14 days to 6 months.
- d. Correct the lien date reference from March 1 to January 1.

REVIEW BY OTHERS: This item has been reviewed by County Counsel (Kevin Norris, Deputy County Counsel), on January 14, 2003; Assessor (Harlow Cameron, Chief Appraiser), on January 14, 2003, and the County Administrative Office (Tracy Lindsay, Administrative Analyst) on February 12, 2003.

FINANCIAL IMPACT: None

SUPERVISORIAL DISTRICT(S): All

PRESENTER: Harlow Cameron, Chief Appraiser, 387-6730

Record of Action of the Board of Supervisors

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